

§ 25.1

- 25.283 Claims for refund of tax.
- 25.284 Adjustment of tax.
- 25.285 Refund of beer tax excessively paid.
- 25.286 Claims for remission of tax on beer lost in transit between breweries.

Subpart U—Records and Reports

- 25.291 Records.
- 25.292 Daily records of operations.
- 25.293 Record of ballings and alcohol content.
- 25.294 Inventories.
- 25.295 Record of unsalable beer.
- 25.296 Record of beer concentrate.
- 25.297 Brewer's Report of Operations, Form 5130.9.
- 25.298 Excise tax return, Form 5000.24.
- 25.299 Execution under penalties of perjury.
- 25.300 Retention and preservation of records.
- 25.301 Photographic copies of records.

AUTHORITY: 19 U.S.C. 81c; 26 U.S.C. 5002, 5051–5054, 5056, 5061, 5121, 5122–5124, 5222, 5401–5403, 5411–5417, 5551, 5552, 5555, 5556, 5671, 5673, 5684, 6011, 6061, 6065, 6091, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6651, 6656, 6676, 6806, 7342, 7606, 7805; 31 U.S.C. 9301, 9303–9308.

SOURCE: T.D. ATF–224, 51 FR 7673, Mar. 5, 1986, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 25 appear by T.D. ATF–437, 66 FR 5478, 5479, Jan. 19, 2001.

Subpart A—Scope of Regulations

§ 25.1 Production and removal of beer.

The regulations in this part relate to beer and cereal beverages and cover the location, construction, equipment, operations and qualifications of breweries and pilot brewing plants.

§ 25.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia.

§ 25.3 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part, including bonds, applications, notices, reports, returns, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The

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form will be filed in accordance with the instructions for the form.

(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. ATF–224, 51 FR 7673, Mar. 5, 1986; 51 FR 10540, Mar. 27, 1986, as amended by T.D. 372, 61 FR 20724, May 8, 1996; T.D. ATF–437, 66 FR 5478, Jan. 19, 2001; T.D. TTB–44, 71 FR 16941, Apr. 4, 2006]

§ 25.4 Related regulations.

Regulations relating to this part are listed below:

27 CFR Part 7—Labeling and Advertising of Malt Beverages.

27 CFR Part 28—Exportation of Alcohol.

27 CFR Part 29—Still and Miscellaneous Regulations.

31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.

[T.D. ATF–224, 51 FR 7673, Mar. 5, 1986, as amended by T.D. ATF–462, 66 FR 42737, Aug. 15, 2001; T.D. TTB–8, 69 FR 3830, Jan. 27, 2004]

§ 25.5 OMB control numbers assigned under the Paperwork Reduction Act.

(a) *Purpose.* This section collects and displays the control numbers assigned to information collection requirements by the Office of Management and Budget contained in 27 CFR Part 25 under the Paperwork Reduction Act of 1980, Pub. L. 96–511.

(b) *Display, OMB control number 1512–0045.* OMB control number 1512–0045 is assigned to the following sections in 27 CFR Part 25: §§ 25.23, 25.25, 25.52, 25.61, 25.62, 25.64, 25.66, 25.67, 25.68, 25.71, 25.72, 25.73, 25.74, 25.75, 25.76, 25.77, 25.78, 25.81, 25.85, 25.103, 25.114, 25.141, 25.142, 25.144, 25.158, 25.167, 25.184, 25.213, 25.222, 25.225, 25.272, 25.273, 25.277, 25.282, 25.299.

(c) *Display, OMB control number 1512–0052.* OMB control number 1512–0052 is assigned to the following sections in 27 CFR Part 25: §§ 25.296(b), 25.297.

(d) *Display, OMB control number 1512–0079.* OMB control number 1512–0079 is assigned to the following section in 27 CFR Part 25: § 25.65.

(e) *Display, OMB control number 1512–0141.* OMB control number 1512–0141 is